

59-2-923 Expenditures of money prior to adoption of budget or tax rate.

A taxing entity may, before the taxing entity adopts a final annual budget or a tax rate, expend money on the basis of the taxing entity's:

- (1) tentative budget after adoption of the tentative budget; or
- (2) prior year's adopted final budget as amended, which shall be readopted by resolution at a meeting of the taxing entity's governing body.

Amended by Chapter 204, 2009 General Session